

--- “Series of 1897” - 1 POUND - Blue - COUPON - the “Widow Queen” - scanned at 100% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. red controls - imprint “AMERICAN BANK NOTE CO. OTTAWA”---

--- coarse roulette - 75 x 35 mm. plus seven ½ lb. coupons and 190_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

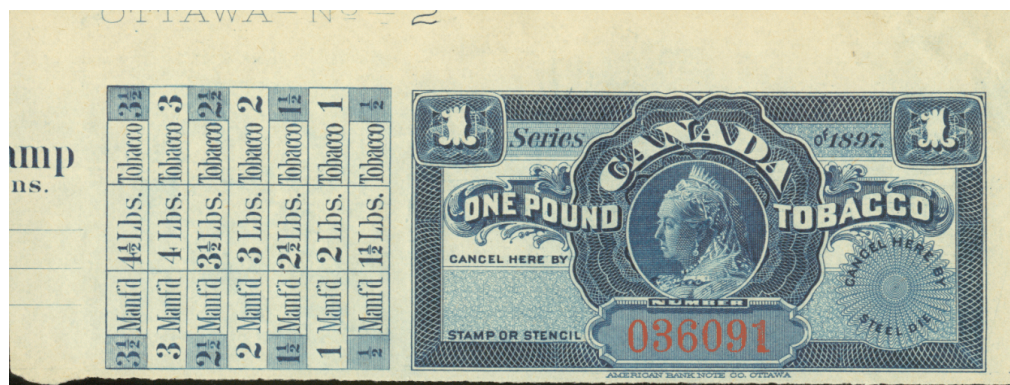
The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty. Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour stamp. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa”.

The catalogue lists the recess printed one pound blue “Series of 1897” Coupon stamps as:

RM-366 - 1 pound, blue, coarse roulette, on horizontal mesh wove - with 4½ mm. red controls,
with seven ½ pound coupons and a **190_** stub



★**RM-366** - 1 pound, blue, coarse roulette, CWCS, control **036745**,
on horizontal mesh wove, with seven ½ lb. coupons and a **190_** stub

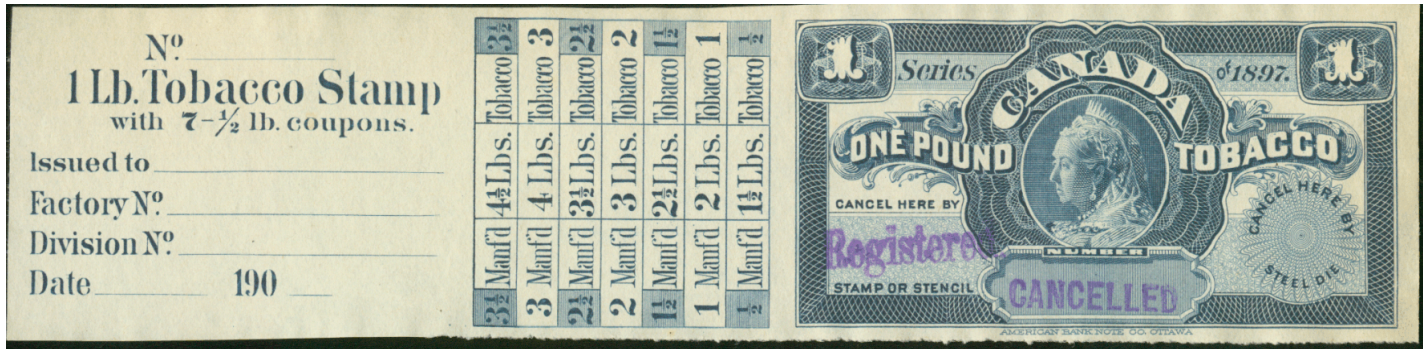


★**RM-366** - 1 pound, blue, coarse roulette, CWC, control **036091**,
on horizontal mesh wove, with seven ½ lb. coupons - from Plate No. 2

036029	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036072	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036077	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036091 ★	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove - Plate No. 2
036111	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove - Plate No. 2
036129	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036151	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036208	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036223	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036251	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove - Plate No. 2
036257	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036266	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036298	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036304	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036306	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036305	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036306	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036386	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036409	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036444	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036507	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036553	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036521	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036523	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036556	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036602	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036663	RM-366	1 pound, blue, coarse roulette, CWCS, on horizontal mesh wove, with seven ½ lb. coupons and a 190 _ stub
036713	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036721 ★	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036739	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036745 ★	RM-366	1 pound, blue, coarse roulette, CWCS, on horizontal mesh wove, with seven ½ lb. coupons and a 190 _ stub
036754	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036794	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036804	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036822	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036832	RM-366	1 pound, blue, coarse roulette, on horizontal mesh wove
036852	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036864	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove
036877	RM-366	1 pound, blue, coarse roulette, CWCS, on horizontal mesh wove, with seven ½ lb. coupons and a 190 _ stub
036879	RM-366	1 pound, blue, coarse roulette, CWCS, on horizontal mesh wove, with seven ½ lb. coupons and a 190 _ stub
036887	RM-366	1 pound, blue, coarse roulette, CWC, on horizontal mesh wove



★RM-366n - 1 pound, blue, coarse roulette, CWC, without control numbering,
on vertical mesh wove, with seven ½ lb. coupons - from Plate No. 1



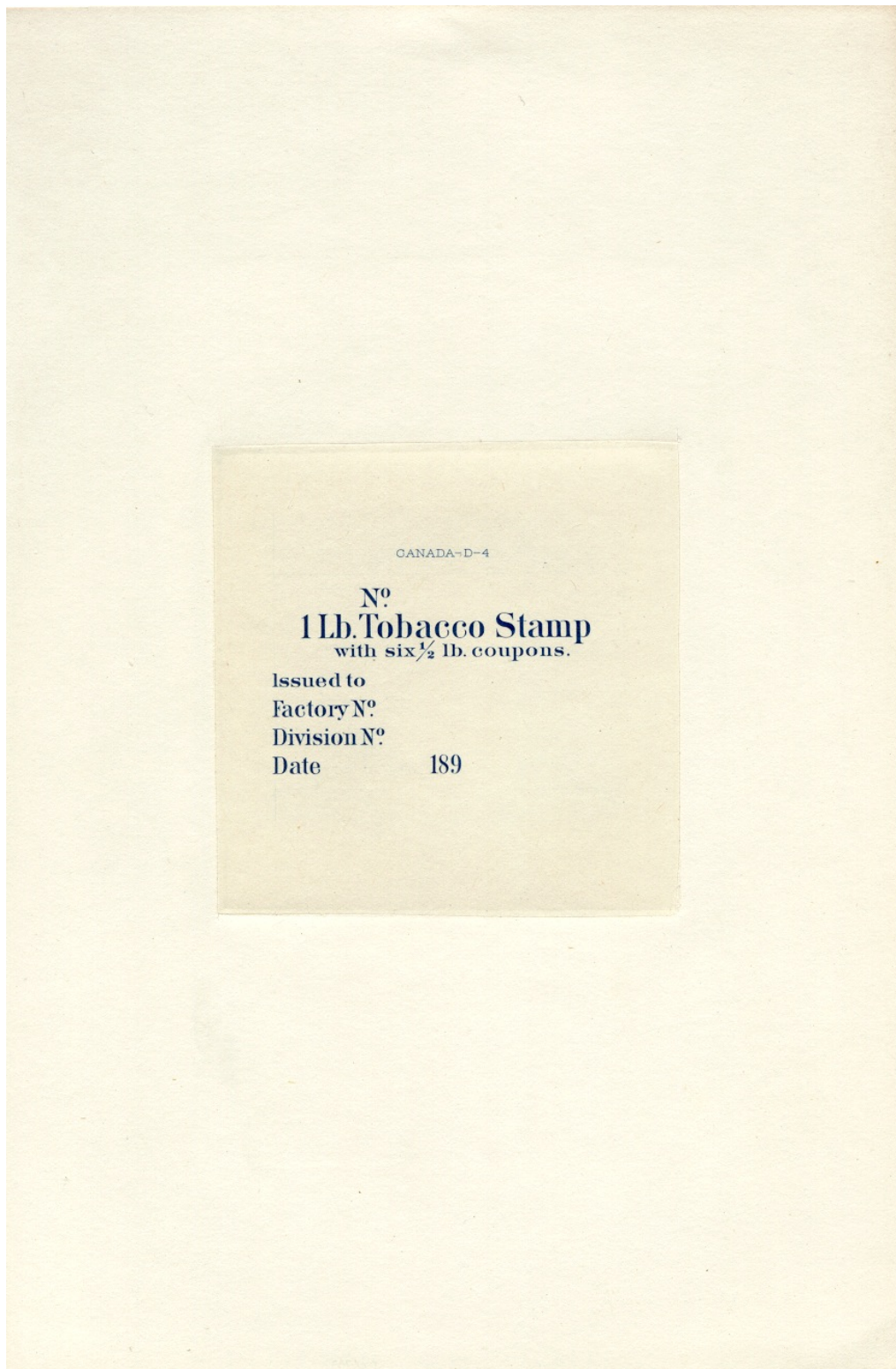
★**RM-366n CRP** - 1 pound, blue, coarse roulette, CWCS, without control numbering, recess printed on vertical mesh wove, with seven ½ lb. coupons and a **190**_ stub, stamped **Registered** and **CANCELLED** in violet ink



★**RM-366n CP** - 1 pound, blue, coarse roulette, CWCS, without control numbering, recess printed on vertical mesh wove, with seven ½ lb. coupons and a **190**_ stub, stamped **CANCELLED** in 3 mm. Gothic letters

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of Roll No. G-500 and G-513 for "Tobacco Coupon Stubs". The rolls were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal. *Sims* does not give any further information as to the size, or to the date, of these "tobacco stub" rolls.

The paragraph is taken from information supplied by Chris Ryan



★**RM-366c DP** - the blue, one pound stub for the **189**_ coupon stamp, with six 1/2 pound coupons

File path is [c:\ CR - STAMPS \ RM_STAMPS \ COUPON \ 1897 \ Blue \ 1 pound],
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